

SEP 08 2008

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U.S. COURT OF APPEALS

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

v.

LOUIE F. GOMES,

Defendant - Appellant,

and

PATRICIA GOMES, GARY GOMES,

Defendants.

No. 07-15878

D.C. No. CV-06-00161-ECR/VPC

MEMORANDUM<sup>\*</sup>

Appeal from the United States District Court  
for the District of Nevada  
Edward C. Reed, District Judge, Presiding

Submitted August 26, 2008<sup>\*\*</sup>

Before: SCHROEDER, KLEINFELD, and IKUTA, Circuit Judges.

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<sup>\*</sup> This disposition is not appropriate for publication and is not precedent except as provided by 9th Cir. R. 36-3.

<sup>\*\*</sup> The panel unanimously finds this case suitable for decision without oral argument. *See* Fed. R. App. P. 34(a)(2).

Louie F. Gomes appeals pro se from the district court's summary judgment in favor of the government in its action to reduce to judgment unpaid tax assessments and foreclose federal tax liens on Gomes' property. We have jurisdiction under 28 U.S.C. § 1291. We review de novo, *Hughes v. United States*, 953 F.2d 531, 541 (9th Cir. 1992), and we affirm.

The district court properly granted summary judgment because Gomes failed to refute evidence showing that he was properly assessed for his tax liabilities. The government submitted Certificates of Assessments and Payments to demonstrate that Gomes was properly assessed for his tax liabilities. *See id.* at 535 (holding that Certificates of Assessments and Payments are presumptive proof of a valid tax liability assessment); *see also Arpin v. Santa Clara Valley Transp. Agency*, 261 F.3d 912, 922 (9th Cir. 2001) (holding that conclusory allegations unsupported by factual data are insufficient to defeat summary judgment). In the absence of contrary proof, the government's forms establish that the notices and demand for payment of the assessments were made and sent. *See Hughes*, 953 F.2d at 535. Accordingly, the district court properly concluded that Gomes' property could be sold to satisfy his tax debt. *See* 26 U.S.C. §§ 7402(a), 7403(a).

We deny the government's motion for sanctions.

**AFFIRMED.**